No.

01-227

In The

Supreme Court of the United States

Richard LaBombard,

Petitioner(s)

v.

United States

On Petition For Writ of Certiorari
To The United States Court of Appeals
For the First Circuit
No. 00-1651

PETITION FOR WRIT OF CERTIORARI

Richard LaBombard
Propria Persona
12 Peters Drive
Leominster, MA 01453
978-840-0541

RECEIVED
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OFFICE OF THE CLERK
SUPREME COURT, U.S.

49 pp

QUESTIONS TO BE REVIEWED

1. A review of the District Court extending government's time to respond to a court order but not granting the same privilege to petitioner.

2. A review of petitioner's brief not being brought to the attention of the Court.

3. A review of the failure of the Internal Revenue Service (IRS) to respond to letters asking for an explanation of assessment.

4. A review of the failure to properly explain IRS letter of resolvement.

5. A review of the failure to explain why a military pension was returned, in full, to petitioner after IRS letter of resolvement.

6. A review of the charge of failure to file tax returns.

7. A review of the court's charge that assessments were not challenged.

8. A review of all briefs submitted to the courts by petitioner.

LIST OF PARTIES

All parties appear in the caption of the case on the cover page.

TABLE OF CONTENTS

OPINIONS BELOW..... 1

JURISDICTION..... 2

STATEMENT OF CASE..... 3

REASON FOR GRANTING WRIT..... 5

CONCLUSION..... 6

INDEX TO APPENDICES

APPENDIX A --- US COURT OF APPEALS 7
JUDGMENT

APPENDIX B --- US COURT OF APPEALS....12
REHEARING DENIED

APPENDIX C --- US COURT OF APPEALS .. 14
EXTENSION OF TIME

APPENDIX D --- US DISTRICT COURT ..... .16
JUDGMENT

APPENDIX E --- US DISTRICT COURT 30
DOCKET SHEET

APPENDIX F --- LETTER FROM IRS 36
DATED OCTOBER 1, 1990

APPENDIX G --- CERTIFICATE OF 38
ASSESSMENT SHOWING
RETURN OF MILITARY
PENSION 04/02/90 TO
09/30/96

TABLE OF AUTHORITIES

CASES:

Clearfield Trust Co v. US 318 US 363-371 -------- PAGE 6
US v. Burr 309 US 242 ---------- PAGE 6
US v. Taylor 350 F2nd 183-187 ---------- PAGE 6

MISCELLANEOUS

Federal Rule of Evidence ---------- PAGE 6
Section 902 Par 9

House Report 93-650 ---------- PAGE 6

Treasury IR Manual, Legal Reference Guide, ------ PAGE 6
Fiduciary Manual 8(21), P58(10) 0-200
Section 11

UCC 3-501 ---------- PAGE 6

IN THE

SUPREME COURT OF THE UNITED STATES

PETITION FOR WRIT OF CERTIORARI

Petitioner respectfully prays that a writ of certiorari issue
To review the judgment below.

OPINIONS BELOW

For cases from **federal courts**:
The opinion of the United States court of appeals appears at Appendix A to the petition and is unpublished.

The opinion of the United States district court appears at Appendix D to the petition and is unpublished.

JURISDICTION

For cases from **federal courts**:

The date on which the United States Court of Appeals decided my case was December 7, 2000.

A timely petition for rehearing was denied by the United State Court of Appeals on the following date: March 8, 2001, and a copy of the order denying rehearing appears at Appendix B.

An extension of time to file a writ of certiorari was granted to and including February 22, 2001 on January 24, 2001 and appears at Appendix C.

The jurisdiction of this Court is invoked under 28 U.S.C. 1254 (1).

STATEMENT OF CASE

1. The District Court granted the government an extension of time to respond to a court order by 6 (six) days. There is no indication, on docket sheet, that a request was made by the government for an extension of time. It took 5 (five) days for government's brief to be received, by US mail, by petitioner. As petitioner could not respond to government's brief, until it was received, the court allowed 9 (nine) days for a reply, not 14 (fourteen) days as the court ordered. The same extension of time was not given to petitioner as given to the government.

2. Petitioner's brief was not brought to the attention of the court, "it appears that LaBombard's response simply was not brought to the district court's attention. Having excused the lateness of the government's filing, we assume that the court would have similarly excused any tardiness on LaBombard's part, if that filing had been brought to its attention". US Court of Appeals December 7, 2000.

3. All letters and presentments, from the IRS, were challenged using the procedure in the Uniform Commercial Code (UCC) which the IRS is governed by. See defendant's brief US District Court 20 Apr., 99 and CONCLUSION Page 6.

4. Petitioner has shown that any dispute with the IRS was resolved in a letter dated 1 Oct. 90. The government has failed to explain what was resolved other than by saying, "something was resolved", but not what. The IRS sent the letter and petitioner accepted it with the understanding that all disputes were settled. See APPENDIX F.

5. The government has failed to explain why petitioner's military pension was returned in full after the IRS sent the letter of resolvement. If there had been outstanding disputes this should not have happened. See APPENDIX G.

6. Petitioner has shown that any disputes with the IRS were resolved and that returns were filed and the IRS made refunds. See USDC 28 Mar. 00.

7. District Court contends that petitioner did not question correctness of assessments is incorrect. All presentments were challenged. See USDC 20 Apr. 99. Petitioner has shown that just because an agent makes computations does not legally determine a tax liability. See USCA 18 July, 2000 and Page 6.

8. A complete and unbiased review of all briefs, sent to the courts, will show that the government has made incorrect statements.

REASONS FOR GRANTING THE WRIT

This might not be an international landmark case, but petitioner believes that it shows the bias and prejudice of the federal courts when the Internal Revenue Service is involved. Petitioner could not hire an attorney after they found out that the IRS was involved. Most of them stated that they "did not need the aggravation". The District Court allowed the government leeway not allowed petitioner, verified by USCA. The District Court allowed the government 27 days to answer a court order allowing 21 days, but did not grant the same to petitioner even though there was a 5-day delay in receiving government's reply. Petitioner's brief was not given to the court although filed. The government was allowed not to answer important questions raised by the petitioner. The court claimed that petitioner did not challenge assessments when it was shown that he did. Is this why the American Public has no faith in the federal courts when the IRS is involved?

The Court should grant this WRIT OF CERTIORARI to help restore faith in our federal judicial system.

Prepared by:
Richard LaBombard
Propria Persona
12 Peters Drive
Leominster, Massachusetts 01453

CONCLUSION

Petitioner has shown that the government did not respond in a timely matter to a court order. That the IRS is governed by the Uniform Commercial Code as is any other corporation.

"governments descend to the level of a mere private corporation and take on the characteristics of a mere private citizen, where private corporate commercial paper is concerned.....for purposes of suite, such corporations and individuals are regarded as entities entirely separate from the government." Clearfield and Trust v. United States 318 US 363-371 United States v. Burr 309 US 242, Treasury IR Manual, Legal Reference Guide, Fiduciary Manual 8(21):P58(10) 0-200 Section 11, Federal Rules of Evidence Section 902 Par 9; House Report 93-650.

Petitioner received but did not accept papers with computations on them and returned them to Internal Revenue Service, Inc. "without dishonor UCC 3-501" and requested, using the Uniform Commercial Code, information about how the determination was made and by whom. The IRS did not respond.

"the mere computations of an agent do not legally determine a tax liability" US v. Taylor 350 F2nd 183, 187.

Petitioner has done everything possible to solve this matter but the IRS has failed. The IRS is operating with unclean hands.

The petition for a writ of certiorari should be granted.
Respectfully submitted,

Richard Lobenland

Date: 3 August 2001

APPENDIX "A": UNITED STATES COURT OF APPEALS JUDGMENT

(NOT FOR PUBLICATION-NOT TO BE CITED AS PRECEDENT)

United States Court of Appeals

For the First Circuit

No. 00-1651

UNITED STATES,
Plaintiff, Appellee,
v.
RICHARD LABOMBARD
Defendant, Appellant.

APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

(Hon. Nathaniel M. Gorton, U.S. District Judge)

Before
Torruella, Chief Judge,
Selya and Boudin, Circuit Judges

Richard LaBombard on brief pro se.
Paula M. Junghans, Acting Assistant Attorney General, Ann B. Durney and Regina S. Moriarty, Attorneys, Tax Division, Department of Justice, on brief for appellee.

December 7, 2000

Per Curiam. Appellant, Richard LaBombard, appeals a decision of the district court denying his motion to dismiss and granting summary judgment in favor of the United States and the court's subsequent entry of a judgment in favor of the United Sates in the amount of $138,857.75 plus statutory interest and penalties accrued since October 19, 1998. LaBombard complains that the district court unfairly considered what LaBombard alleges was an untimely filing submitted by the government and failed to consider what LaBombard alleges was his own timely response.

Although it appears that the government's supplemental memorandum was tardy, see district court's order of February 15, 2000, setting a deadline of 21 days, it was within the court's discretion to excuse the tardiness, if any. As for LaBombard's own response, contrary to his assertion, it appears that that response was also tardy. The mailing rule to which LaBombard refers

(adding 3 days to the prescribed period) applies when a party is required to respond after *service* of a paper by the opposing party. See Fed. R. Civ. P. 6(e). The district court's February 15 order recited that LaBombard had 14 days to respond after the government's *filing* of its supplemental memorandum. See also Dist. Ct. Loc. R. 7.1(B) (reciting that a party opposing a motion shall file an opposition within 14 days and "(t)he fourteen day period is intended to include the period specified by the civil rules for mailing time"). Because LaBombard's response was entered on the docket on the same day as the date of the court's memorandum and order, however, it appears that LaBombard's response simply was not brought to the district court's attention. Having excused the lateness of the government's filing, we assume that the court would have similarly excused any tardiness on LaBombard's part, if that filing had been brought to its attention.

In any event, we review both the denial of a motion to dismiss and the grant of summary judgment de novo. See Souza v. Pina, 53 F.3d 423, 424 (1st Cir. 1995) (motion to dismiss); Nichols v. Land Transport Corp., 223 F.3d 21, 22 (1st Cir. 2000) (summary judgment). We have reviewed the parties' briefs and the record on appeal. The allegations in the government's complaint sufficed to state a claim for which relief can be granted and there existed no genuine issue of material fact precluding entry of summary judgment in its favor. We affirm essentially for the reasons stated in the district court's memorandum and order, dated March 31, 2000.

Affirmed.

APPENDIX "B": UNITED STATES COURT OF APPEALS
DENIAL OF REHEARING

United States Court of Appeals
For the First Circuit

No. 00-1651

UNITED STATES,

Plaintiff, Appellee,

v.

RICHARD LABOMBARD,

Defendant, Appellant.

Before
Torruella, Chief Judge,
Selya and Boudin, Circuit Judges.

ORDER OF COURT
Entered: March 8, 2001

The petition for rehearing is denied.

By the Court:
PHOEBE D. MORSE, Clerk
By: s/ Janice M. O'Neil
Chief Deputy Clerk

(cc: Mr. LaBombard, Ms. Durney, Ms. Moriarty, Ms. France, and Ms. Poswistillo)

APPENDIX "C"; UNITED STATES COURT
OF APPEALS
GRANTING EXTENSION OF TIME

UNITED STATES COURT OF APPEALS
FOR THE FIRST CIRCUIT

No. 00-1651

UNITED STATES
Plaintiff - Appellee
v.
RICHARD LABOMBARD
Defendant - Appellant

ORDER OF COURT
Entered: January 24, 2001

Upon consideration of motion,

It is ordered that the time for the appellant to file his petition for rehearing be enlarged to and including February 22, 2001.
This Court is disinclined to grant further extensions.

By the Court:

Phoebe Morse, Clerk

By s/ Phoebe Morse
Chief Deputy Clerk

cc:
Susan M. Poswistilo, Esq.
Michelle C. France, Esq.
Regina S. Moriarty, Esq.
Ann B. Durney, Esq.
Richard LaBombard

APPENDIX "D" UNITED STATES DISTRICT COURT JUDGMENT

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

United States of America, Plaintiff,	)	
v.	)	Civil Action No. 99-40019-NMG
Richard LaBombard, Defendant	)	

MEMORANDUM AND ORDER

GORTON, J.

This case arises from the alleged failure of the Defendant, Richard LaBombard ("LaBombard"), to pay federal income taxes for the tax years 1983 through 1989. The United States has filed suit to reduce to judgment federal tax assessments against LaBombard in the amount of $138,857.75 in unpaid taxes, penalties and interest, plus statutory interest since October 19, 1998. The United States has filed a motion for summary judgment (Docket No. 2) and LaBombard has filed a motion to dismiss (Docket No. 5).

Because some issues in the pending motions were not fully addressed in the initial briefs, the Court directed the parties to submit supplemental memoranda. The government has done so and LaBombard's time to respond having expired, the Court now considers those pending motions.

I. Background

The following facts are presented by the United States and are not disputed by LaBombard. LaBombard failed to file any federal income tax returns for the tax years 1983 through 1989. The Internal Revenue Service ("IRS") prepared substitute returns pursuant to 26 U.S.C. S 6020 (b) for LaBombard basing his purported tax liability upon information it had received with respect to income he had received from a military pension.

The government made assessments based upon those substitute returns on February 6, 1989 for the 1983, 1984 and 1985 tax years and on September 21, 1992 for the

1986, 1987, 1988 and 1989 tax years. The government commenced the instant action on February 3, 1999 to obtain judgment against LaBombard for all unpaid taxes, interest and penalties, plus statutory interest accrued to date. The United States served the complaint on LaBombard at his residence at 12 Peters Drive, Leominster, Massachusetts on March 10, 1999.

II. Motion to Dismiss

LaBombard argues, in his motion to dismiss, that the Court lacks subject matter and personal jurisdiction and that the complaint fails to state a claim upon which relief can be granted.

A. **Subject Matter Jurisdiction**

The United States asserts that this is a valid suit to reduce federal tax assessments to judgment. It asserts that the Court has subject matter jurisdiction pursuant to 28 U.S.C. S 1340 ("district courts shall have original jurisdiction of any civil action arising under any Act of

Congress providing for internal revenue"), 28 U.S.C. S 1345 ("Except as otherwise provided by Act of Congress, the district courts shall have original jurisdiction of all civil actions, suits or proceedings commenced by the United States...") and 26 U.S. C. S 7402(a) (conferring jurisdiction on district courts for actions necessary or appropriate for enforcement of internal revenue laws). Given three statutes, all of which confer jurisdiction, there is no doubt that this Court has subject matter jurisdiction over this case.

B. **Personal Jurisdiction**

The Federal Rules of Civil Procedure provide guidance on how district courts obtain jurisdiction over a person. Specifically, Fed.R.Civ.P. 4(k) (1) provides that district courts acquire personal jurisdiction over a defendant by service of a summons a person "who could be subjected to the jurisdiction of a court of general jurisdiction in the state in which the district court is located." Thus, a federal

district court is permitted to exercise personal jurisdiction over an individual to the extent authorized under state law of the forum in which it sits. In Massachusetts, the state in which this Court sits, a court of general jurisdiction may exercise personal jurisdiction over a person within or domiciled in the Commonwealth. M.G.L. c. 223A S 2; Mass.R.Civ.P. 4 (d) (1).

LaBombard admits that he is a citizen of, and is domiciled in, Massachusetts. He was served with a summons and complaint at his home in Leominster, Massachusetts. This Court may, therefore, properly exercise personal jurisdiction over LaBombard.

C. **Failure to State a Claim**

1. Standard

A motion to dismiss for failure to state a claim may be granted only if it appears, beyond doubt, that the plaintiff can prove no facts in support of its claim that entitle it to relief. Conley v. Gibson, 355 U.S. 41, 45-46 (1957).

The Court must accept all factual averments in the complaint as true and draw all reasonable inferences in the plaintiff's favor. Garita Hotel Ltd. Partnership v. Ponce Fed. Bank, F.S.B., 958 F.2d 15, 17 (1st Cir. 1992). The Court is required to look only to the allegations of the complaint and, if under any theory they are sufficient to state a cause of action, a motion to dismiss the complaint must be denied. Knight v. Mills, 836 F.2d 659, 664 (1st Cir. 1987).

2. Analysis

Title 26, Section 7401 of the United States Code requires that any civil action for the collection or recovery of taxes, or of any fine, penalty or forfeiture must be commenced with the permission of the Secretary of the Treasury and at the direction of the Attorney General or an appropriate delegate. The United States asserts in its complaint that this action was commenced by the United States Attorney at the direction of the

Attorney General with the authorization from the Chief Counsel, Internal Revenue Service, a delegate of the Secretary of the Treasury. Based upon that assertion, the United States has complied with the requirements of the applicable statute.

The United States assessed a tax deficiency against LaBombard for unpaid taxes for the tax years 1983 through 1985 on February 6, 1989 and for the tax years 1986 through 1989 on September 21, 1992. The United States issued notice of those assessments to LaBombard, but, despite notice and demand, LaBombard refused to pay the amount due.

Under 26 U.S.C. S 6501(a), the United States must assess any unpaid tax within three (3) years after the return was filed, unless no return was filed or the return was filed fraudulently to evade taxes. In the latter circumstance, there is no limit on when the United States must act. LaBombard filed no tax returns for the years in

question so there is no time limit on when the United States may assess tax deficiencies against him.

Finally, under 26 U.S.C. S 6502(a), the United States has ten (10) years from the date of assessment either 1) to levy the property or 2) to commence a lawsuit. This lawsuit was commenced on February 3, 1999, within the ten-year statute of limitations for both the February 6, 1989 and the September 21, 1992 assessments.

D. **The 1988 Tax Year**

LaBombard argues that a letter to him from the IRS dated October 1, 1990 indicates that the IRS had resolved some issues related to the 1988 tax year. The letter is ambiguous with respect to what the IRS had actually resolved. In any event, the IRS assessed a tax deficiency for that tax year on September 21, 1992.

By assessing a deficiency for the 1988 tax year after the IRS sent LaBombard the subject letter, it is clear that the IRS persisted in its contention that LaBombard was

delinquent for that tax year. Thus, the IRS did not view his tax deficiency for the 1988 tax year as resolved and, because a presumption of correctness attaches to a tax assessment made by the IRS, Geiselman v. United States, 961 F.2d 1, 6 (1st Cir. 1992), the assessment for that tax year is valid.

III. **Summary Judgment**

A. **Summary Judgment Standard**

The role of summary judgment is "to pierce the pleadings and to assess the proof in order to see whether there is a genuine need for trial." Mesnick v. General Elec. Co., 950 F.2d 816, 822 (1st Cir. 1991) (quoting Garside v. Osco Drug, Inc., 895 F.2d 46, 50 (1st Cir. 1990). The burden is upon the moving party to show, based upon the pleadings, discovery and affidavits, "that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law."

Fed.R.Civ.P. 56(c). Once the moving party has satisfied its burden, the burden shifts to the non-moving party to set forth specific facts showing that there is a genuine, triable issue. See Celotex Corp. v. Catrett, 477 U.S. 317, 324 (1986). The Court must view the entire record in the light most hospitable to the non-moving party and indulge all reasonable inferences in that party's favor. O'Connor v. Steeves, 994 F.2d 905, 907 (1st Cir. 1993).

B. **Analysis**

Despite notice and demand, LaBombard has refused to pay in full the amount due and, as a result, there remains due $138,857.75 as of October 19, 1998. In addition to that amount, LaBombard is liable for statutory interest and additional penalties accruing after that date.

In this case, the government made assessments against LaBombard for the tax years 1983 through 1989. A presumption of correctness attaches to a tax assessment

made by the IRS. Geiselman v. United States, 961 F.2d 1, 6 (1st Cir. 1992). "It is settled law that taxpayers bear the burden of proving that a tax deficiency assessment is erroneous." Delaney v. Commissioner of Internal Revenue, 99 F.3d 20, 23 (1st Cir. 1996) (citing United States v. Rexach, 482 F.2d 10, 16 (1st Cir. 1973).

LaBombard presents no evidence overcoming the presumption that accompanies a tax assessment. Instead he argues that the government failed to respond to his letters which "created a default action" under the Uniform Commercial Code and that the assessments have "no legal basis" because the IRS had "resolved" the 1988 tax year deficiency and returned back taxes to him.

The Court has already examined the circumstances of the 1988 tax year and has concluded that the IRS' assessment for that year was valid. LaBombard does not address the validity of the other tax assessments in any

way and, therefore, does not challenge the presumption of correctness that they carry. The motion of the United States for summary judgment will, therefore, be allowed.

The government requests that the Court enter judgment against LaBombard in the amount of $138,857.75, plus statutory interest and additional penalties accrued to date, and that it grant costs and other appropriate relief. The Court will enter judgment for the government in the requested amount, plus interest and penalties accrued since October 19, 1998. It will not, however, award costs, primarily because the government cites no authority that would render such an award appropriate.

ORDER

For the reasons set forth in the Memorandum above:

1) the motion of the defendant, Richard LaBombard, to dismiss (Docket No. 5) is DENIED;
2) the motion of the plaintiff, the United States, for summary judgment (Docket No. 5) is ALLOWED.

So ordered.

s/ Nathaniel M. Gorton
Nathaniel M. Gorton
United States District Judge

Dated: March 31, 2000

APPENDIX "E" UNITED STATES DISTRICT COURT DOCKET SHEET

APPEAL

U.S. District Court
U.S. District Court – Massachusetts (Worcester)
CIVIL DOCKET FOR CASE #: 99-CV-40019

USA v. LaBombard Filed: 02/03/99
Assigned to: Judge Nathaniel M Gorton
Demand: $139,000 Nature of Suit: 870
Lead Docket: None Jurisdiction: US Plaintiff
Dkt# in other court: None

Cause: 26:7401 IRS: Tax Liability

USA
Plaintiff

Henry J. Riordan
(COR LD NTC)
US Department of Justice
Tax Division
Post Office Box 55
Ben Franklin Station
Washington, DC 20044
202-307-1120

Susan M. Poswistillo
617-748-3267
(COR LD NTC)
United States Attorney's Office
1 Courthouse Way
Boston, MA 02210
617-748-3183

v.

RICHARD LABOMBARD Defendant	Richard LaBombard (COR LD NTC) (PRO SE) 12 Peters Drive Leominster, MA 01453

2/3/99	1	Complaint filed. Case assigned to Judge: Gorton. . (dfs) (Entry date 02/11/99)
2/3/99	--	Summons, MCF, LR4.1, etc. issued for Richard LaBombard (dfs) (Entry date 2/11/99)
4/9/99	2	Response by USA in opposition to motion to dismiss or, alternatively, for summary judgment, filed. c/s (jb) (Entry date 4/12/99)
4/9/99	2	Cross-motion by USA for summary judgment, filed. c/s (jb) (Entry date 04/12/99)
4/9/99	3	Return of service executed as to Richard LaBombard with service on 3/10/99 filed. Answer due on 3/30/99 for Richard LaBombard. (jb) (Entry date 04/12/99)
4/21/99	4	Response by Richard LaBombard in opposition to (2-1) cross-motion for summary judgment, filed. c/s (jb) (Entry date 04/22/99)
4/22/99	5	Motion by Richard LaBombard to dismiss, filed. c/s (jb)

2/15/00	6	Judge Nathaniel M. Gorton. Memorandum and Order entered. "...The briefs submitted by the parties do not contain an adequate exposition of certain pertinent issues. The government is, therefore, directed to submit, within twenty-one 21 days, a brief...The defendant may respond to the government's submission within fourteen (14) days after such filing..." See Order #6 of 2/15/00 for entire text. (EOD Date 2/16/00) (cc/cl) (jb) (Entry date 2/16/00)
3/14/00	7	Supplemental Brief to (6-1) memorandum order by USA, filed, c/s. (dfs) (Entry date 3/16/00)
3/30/00	8	Response by Richard LaBombard to (2-1) opposition (5-1) motion to dismiss, filed. c/s (jb) (Entry date 3/31/00)
3/31/00	9	Judge Nathaniel M. Gorton. Memorandum and Order entered denying (5-1) motion to dismiss and granting (2-1) motion for summary judgment See Order #9 of 3/31/00 for entire text. (EOD Date 4/03/00) (cc/cl) (jb) (Entry date 04/03/00)

5/2/00	10	Notice of appeal by Richard LaBombard filed. Appeal record due on 5/17/00. (jb) (Entry date 05/05/00)
5/5/00	11	Judge Nathaniel M Gorton. Judgment entered for USA against Richard LaBombard. Principal: $138,857.75. (EOD Date 5/10/00) (cc/cl) (Entry date 05/10/00)
5/18/00	--	Certified copy of docket and record on appeal forwarded to U.S. Court of Appeals re: (10-1) appeal. (ghh)
5/25/00	--	US Court of Appeals Case Number assigned to (0-0) recommendations appeal : USCA NUMBER: 00-1651. (ghh)

APPENDIX "F" LETTER FROM IRS
DATED OCTOBER 1, 1990

Department of the Treasury
Internal Revenue Service
Andover, MA 05501

In reply refer to: 9999999999
Oct. 01, 1990 LTR 2358C
003-22-4474 8812 30 000
Input Op: 9999999999 02738

RICHARD LABOMBARD
3 PRISCILLA LANE
BILLERICA, MA 01821-1124

Taxpayer Identification Number: 003-22-4474
Tax Form: 1040
Tax Period: Dec. 31, 1988
Correspondence Received Date: Sept. 25, 1990

Dear Taxpayer:

Based on the information you have provided, the account specified above is resolved. We may contact you in the future, if further issues arise requiring clarification. At present, no further response is needed on the above account.

Sincerely yours,

s/Katherine D (illegible)

F/ Daniel J. Nally
Chief, Collection Branch

APPENDIX "G": CERTIFICATE OF ASSESSMENT SHOWING RETURN OF MILITARY PENSION 04/02/90 TO 09/30/96

CERTIFICATE OF ASSESSMENTS AND PAYMENTS

Name of Taxpayer: RICHARD LABOMBARD
Address: 12 Peters Drive
Leominster, MA 01453

EIN or SSN: 003-22-4474
Spouse SSN:
Form: 1040
Period: 8312

Date	Explanation of Transportation	Assessment *(Abatement)*	Credit *(Credit Reversal)*	DLN or Account Number	23C Date
05/14/87	SUBSTITUE FOR RETURN	0.00		08210-157-02748	07/20/87
02/06/89	NEGLIGENCE PENALTY	1,491.10		08247-406-90016*	02/06/89
	ESTIMATED TAX PENALTY	235.00			
	DELINQUENCY PENALTY	993.00			
	AUDIT DEFICIENCY	4,502.00			
	INTEREST	3,533.72			
05/29/89	FEES AND COSTS	10.00			
01/02/90	PAYMENT		527.78		

Form 4340 **Department of the Treasury – Internal Revenue Service**

CERTIFICATE OF ASSESSMENTS AND PAYMENTS

Name of Taxpayer: RICHARD LABOMBARD
Address: 12 Peters Drive
Leominster, MA 01453

EIN or SSN: 003-22-4474
Spouse SSN:
Form: 1040
Period: 8312

Date	Explanation of Transportation	Assessment *(Abatement)*	Credit *(Credit Reversal)*	DLN or Account Number	23C Date
02/01/90	PAYMENT		527.78		
03/01/90	PAYMENT		527.78		
04/02/90	PAYMENT		527.78		
01/09/95	FEES AND COSTS	10.00			
09/30/96	PAYMENT		359.47		
10/31/96	PAYMENT		726.00		
11/29/96	PAYMENT		726.00		

CERTIFICATE OF ASSESSMENTS AND PAYMENTS

Name of Taxpayer: RICHARD LABOMBARD
Address: 12 Peters Drive
Leominster, MA 01453

EIN or SSN: 003-22-4474
Spouse SSN:
Form: 1040
Period: 8312

Date	Explanation of Transportation	Assessment *(Abatement)*	Credit *(Credit Reversal)*	DLN or Account Number	23C Date
12/30/96	PAYMENT		726.00		
01/28/97	PAYMENT		726.00		
02/26/97	PAYMENT		726.00		
03/31/97	PAYMENT		726.00		
04/29/97	PAYMENT		726.00		
05/30/97	PAYMENT		726.00		
06/30/97	PAYMENT		726.00		

Form 4340 **Department of the Treasury – Internal Revenue Service**

CERTIFICATE OF ASSESSMENTS AND PAYMENTS

Name of Taxpayer: RICHARD LABOMBARD
Address: 12 Peters Drive
Leominster, MA 01453

EIN or SSN: 003-22-4474
Spouse SSN:
Form: 1040
Period: 8312

Date	Explanation of Transportation	Assessment *(Abatement)*	Credit *(Credit Reversal)*	DLN or Account Number	23C Date
08/01/97	PAYMENT		726.00		
08/26/97	PAYMENT		726.00		
09/29/97	PAYMENT		726.00		
10/20/97	FAILURE TO PAY TAX PENALTY	407.77			
10/30/97	PAYMENT		726.00		

Form 4340 **Department of the Treasury – Internal Revenue Service**

CERTIFICATE OF ASSESSMENTS AND PAYMENTS

Name of Taxpayer: RICHARD LABOMBARD
Address: 12 Peters Drive
Leominster, MA 01453

EIN or SSN: 003-22-4474
Spouse SSN:
Form: 1040
Period: 8312

Date	Explanation of Transportation	Assessment *(Abatement)*	Credit *(Credit Reversal)*	DLN or Account Number	23C Date
11/24/97	INTEREST	282.72			
	FAILURE TO PAY TAX PENALTY	443.28			
12/01/97	PAYMENT		726.00		
12/22/97	INTEREST	726.00			
12/29/97	PAYMENT		726.00		
02/09/98	INTEREST	726.00			
01/30/98	PAYMENT		726.00		